APPENDIX A

IN THE OREGON TAX COURT

Income Tax

No. 2410

EILERT R. & SALLY S. BORG,
Plaintiffs,

v.

DEPARTMENT OF REVENUE,
State of Oregon,
Defendant.

JUDGMENT

In accordance with the written decision of this court, dated and filed August 12, 1988;

IT IS ORDERED AND ADJUDGED:

* * * *

3. No objections having been made to the recomputations submitted by defendant as required by the court, plaintiffs' 1981 and 1982 Oregon Personal Income Tax liability is as shown by the attached computations, marked Exhibits A, B, C and D, and by this reference made a part of this judgment.

3. Costs to neither party.

DATED on September 13th, 1988.

/s/ Carl N. Byers
Oregon Tax Court Judge

Exhibit B

OREGON DEPARTMENT OF REVENUE

REVISED

AUDITOR'S REPORT

BORG, EILERT 516-22-5435
BORG, SALLY 543-24-7668
15441 S. HIGHLAND ROAD
OREGON CITY OR 97045

* * * *

Please contact me if you have any questions.

	NF Penalty: 0%	
	Interest starting date: 04/16/82	92.75
	Interest on underpayment of estimated tax	
	Warrent charges	
	Less: Payment received	<340.18>
AUDITOR: THERESA SCHUH	TOTAL Refund Balance due	111.43
Case No. 082388	Interest on refund	63.06
TELEPHONE: (503) 376-8048	Less offsets to liabilities	
150-101-112	REFUND	174.49

Exhibit D

OREGON DEPARTMENT OF REVENUE

REVISED

AUDITOR'S REPORT

BORG, EILERT 516-22-5435
BORG, SALLY 543-24-7668
15441 S. HIGHLAND ROAD
OREGON CITY OR 97045

* * * *

Please contact me if you have any questions.

NF	Penalty: 0%	
	Interest starting date: 04/16/83	71.37
	Interest on underpayment of estimated tax	
	Warrent charges	
	Less: Payment received	<576.01>
	TOTAL Refund Balance due	286.64
	Interest on refund	162.26
	Less offsets to liabilities	
	REFUND	448.90

AUDITOR:
THERESA SCHUH
Case No. 082388
TELEPHONE:
(503) 376-8048
150-101-112

CERTIFICATE OF SERVICE

I certify that on August 31, 1988, I served the foregoing Judgment upon the parties hereto by mailing, regular mail, postage prepaid, a true, exact and full copy thereof to:

Leo A. Reinikka
Attorney at Law
900 SW Fifth Avenue, Suite 1850
Portland, OR 97204-1227

/s/ Ted E. Barbera
TED E. BARBERA
Senior Assistant Attorney General

[Filed May 31, 1989]

IN THE SUPREME COURT
OF THE STATE OF OREGON

EILERT R. BORG and SALLY S. BORG,
Respondent/Cross-Appellants,

v.

DEPARTMENT OF REVENUE,
State of Oregon,
Appellant/Cross-Respondent.

(TC 2410; SC S35615)

In Banc

On appeal from the Oregon Tax Court. Carl N. Byers, Judge.

Argued and submitted April 4, 1989.

Leo A. Reinikka, of Case, Dusterhoff & Mehlhaf, Portland, argued the cause and filed briefs for respondents/cross-appellants.

Ted E. Barbera, Sr. Assistant Attorney General, Salem, argued the cause for appellant/cross-respondent. With him on the briefs was Dave Frohnmayer, Attorney General, Salem.

LINDE, J.

The decision of the Oregon Tax Court is affirmed.

IN THE OREGON TAX COURT

Income Tax

No. 2410

EILERT R. & SALLY S. BORG,
Plaintiffs,

v.

DEPARTMENT OF REVENUE,
State of Oregon,
Defendant.

JUDGMENT ENFORCING APPELLATE JUDGMENT

On the Court's motion, and at the direction of the Supreme Court as set forth in its opinion enforceable August 16, 1989,

IT IS HEREBY ORDERED by the Court that the opinion be entered herein. Pursuant to the provisions of said opinion,

IT IS FURTHER ORDERED, ADJUDGED AND DECREED by the Court that the judgment previously entered herein on September 13, 1988, be affirmed all respects.

Dated this 16th day of August, 1989.

/s/ Carl N. Byers
Judge

APPENDIX B

IN THE OREGON TAX COURT

Income Tax

No. 2653

HOLDEN N. WATERBURY,
Plaintiff,

v.

DEPARTMENT OF REVENUE,
State of Oregon,
Defendant.

AMENDED JUDGMENT

Based on the stipulation of the parties and the findings of the court, the judgment previously entered September 18, 1989, is hereby amended to provide as follows:

IT IS ORDERED AND ADJUDGED:

* * * *

5. Plaintiff's 1981, 1982 and 1983 Oregon personal income tax liability is as shown by the attached computations, marked Exhibits A, B, C and D, and by this reference made a part of this judgment.

6. Plaintiff is entitled to recover attorney fees from defendant in the amount of $4,180.

Dated this 7th day of November, 1989.

/s/ Carl N. Byers
Judge

Exhibit A

OREGON DEPARTMENT OF REVENUE

REVISED

AUDITOR'S REPORT

Waterbury, Holden N. 002-16-3573
Waterbury, Olga A. 465-09-8813
PO Box 5122
Bend OR 97708

* * * *

Please contact me if you have any questions.

NF	Penalty: 0%	
	Interest starting date: 04/16/82	804.55
	Interest on underpayment of estimated tax	
	Warrent charges	
	Less: Payment received 9-23-87	<3,114.27>
	TOTAL Refund Balance due	<1,463.72>
	Interest on refund from 9-24-87	
	Less offsets to liabilities	

AUDITOR:
Susan J. Hicks
Case No. 082189
TELEPHONE:
(503) 378-8048

Exhibit C

OREGON DEPARTMENT OF REVENUE

REVISED

AUDITOR'S REPORT

Waterbury, Holden N. 002-16-3573
Waterbury, Olga A. 465-09-8813
PO Box 5122
Bend OR 97708

* * * *

Please contact me if you have any questions.

NF Penalty: 0%	
Interest starting date: 04/16/83	87.88
Interest on underpayment of estimated tax	
Warrent charges	
Less: Payment received	<984.25>
TOTAL Refund Balance due	<731.37>
Interest on refund from 9-24-87	
Less offsets to liabilities	

AUDITOR:
Susan J. Hicks
Case No. 082189
TELEPHONE:
(503) 378-8048

Exhibit D

OREGON DEPARTMENT OF REVENUE

REVISED

AUDITOR'S REPORT

Waterbury, Holden N. 002-16-3573
Waterbury, Olga A. 465-09-8813
PO Box 5122
Bend OR 97708

* * * *

Please contact me if you have any questions.

NF	Penalty: 0%	
	Interest starting date: 04/16/84	39.68
	Interest on underpayment of estimated tax	
	Warrent charges	
	Less: Payment received 10-9-85 & 9-23-87	<691.58>
	TOTAL Refund Balance due	<502.90>
	Interest on refund from 9-24-87	
	Less offsets to liabilities	

AUDITOR:
Susan J. Hicks
Case No. 082189
TELEPHONE:
(503) 378-8048